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STARS MANUAL

EXPENDITURE OBJECTS – LONG LIST (SORTED NUMERICALLY)

INTRODUCTION

This document describes expenditure subobjects, how they relate to summary objects and objects, and general information as to the use of each.

CURRENT REVISIONS LOG

09/12/2006	Updated FAS indicators on several subobjects
02/07/2006	Added subobjects 6147, 6148, 7523, 9458. Deleted 9099.
09/26/2005	Added subobject 7425 – Scholarship/Fellowship – Fed Subgrt
09/21/2005	Updated Water Resource Rev Dev Description of Use
08/29/2005	Reformatted table.
02/04/2005	Updated titles and/or definitions of subobjects 4110, 5990, 5367, 5368, and 5369. Added new subobjects 5370, 5371, and 5372.
08/12/2004	Updated to reflect new subobjects added for FY05
10/05/2003	Updated to reflect new subobjects added for FY04
11/25/2002	Updated FY03 numerical listing with final information from the Fiscal Resource Group subobject changes. Can start using recommended changes in FY03.

EXPENDITURE OBJECTS – WHAT IS IT

STARS uses the subobjects on transactions to determine which appropriation expenditure object to charge the expenditure. If there is not enough appropriation in the appropriate budget unit and fund for this object, the transaction will not process.

OBJECT CODES (STANDARD CLASSIFICATIONS)

Idaho Code governs expenditure object classifications. Idaho Code [67-3508](#) states that, except where the legislature expressly departs from the classification set forth in any appropriation bill, all appropriations made by the legislature, and all estimates hereafter made for budget purposes, and all expenditures made from appropriations or funds received from other sources, shall be classified and standardized by items as follows:

- Personnel Costs - Shall include the salaries or wage expenses of employees and officers, whether full-time, part-time, or other irregular or seasonal help and including compensation or honorarium of members of boards or commissions, and shall also include the employer's share of contributions related to other benefits provided to those employees and officers.
- Operating Expenditures - Shall include all expenses for services, travel, consumable supplies, and minor items of equipment not otherwise classified under personnel costs, capital outlay, or trustee and benefit payments.
- Capital Outlay - Shall include all expenditures for land, highways, buildings including appurtenances, fixtures and fixed equipment, structures, which also includes additions, replacements, major repairs, and renovations to, which materially extends the capital assets' useful life or materially improves or increases its capacity, and shall include compensation for independent contractors. Automobiles, domestic animals, machinery, apparatus, equipment and furniture including additions thereto, which will have a useful life or service substantially more than two (2) years, shall also be included.
- Trustee and Benefit Payments - Shall include the cash payments of welfare or retirement benefits to individuals and payments to individuals, persons, or political entities, and not otherwise classified under personnel costs, operating expenditures or capital outlay.

SUMMARY AND SUBOBJECT CODES (SUBCLASSIFICATIONS)

Per the same Idaho code, the legislature authorizes the state controller to implement such sub classifications of the standard classifications (objects) that are necessary for preparation of the state budget, as supplied by the administrator of the division of financial management and the legislative services office.

EXPENDITURE OBJECTS – UNDERSTANDING THE BASICS

Under each object code, a sub-classification structure is set up for use in STARS. This structure is set up to assist in meeting the reporting needs of the agency for management and reporting. It is also structured to meet informational needs for the budgetary process.

STARS OBJECT HIERARCHY

An Object Hierarchy is set up to be able to roll like-data into higher-level totals for reporting purposes. The STARS object hierarchy is:

Object	(statewide – legislative controlled)
Summary Object	(statewide)
Subobject	(statewide – required to post expenditures)
Subobject Detail	(agency-specific – optional)

You can request most reports at any of these levels, as long as the data is entered down to the requested levels.

ENTERING EXPENDITURE SUBOBJECTS

You must enter a four-digit expenditure subobject into STARS to identify the payment category such as office supplies, accounting services, etc. This posts to the files for reporting and budgetary controls. You can also enter a two-digit agency-specific detail.

STARS uses these subobjects to trigger additional internal processes. For example, the Personnel subobjects (4000 - 4999) require a transaction where the PCN number is required. Some of the Capital Outlay subobjects (6000 - 6999) may require a property and component (inventory) number since the information may go to the Fixed Asset System.

We highly recommend that you read and understand the descriptions of these subobjects. This will help you determine which subobject to use for certain transactions. If you are already familiar with the expenditure subobjects, you can find a shortened list of expenditure subobjects in [Appendix A – Expenditure Subobjects Short List](#).

UNDERSTANDING THE EXPENDITURE SUBOBJECT LISTING

The tables below contain six fields - the expenditure subobject code, the official title of the expenditure subobject code, the FAS indicator, the 1099-MISC indicator, the Workers Comp Indicator, and a description of the expenditure subobject.

SUBOBJECT CODE AND TITLE

The subobject code and title identifies the type of expenditure and what summary object and object category it will roll-up into. It also determines if the transaction will post to FAS, will extract to the 1099 system, and/or show on the workers compensation report (see below).

FAS INDICATOR

The FAS indicator determines if STARS will create a transaction to the FAS hold file when you use the subobject. Current FAS indicators are:

- **Blank** – Not capitalized – STARS will not create a FAS transaction unless you put “F” in the CI indicator on the transaction. Use “W” to if it is a construction in progress.
- **1** – Land – STARS will create an A01 FAS transaction to send to the FAS hold file.
- **2** – Buildings – STARS will create an A02 FAS transaction to send to the FAS hold file.
- **3** – Improvements other than Buildings – STARS will create an A03 FAS transaction to send to the FAS hold file.
- **4** – Machinery and Equipment – STARS will create an A04 FAS transaction to send to the FAS hold file.

1099MISC INDICATOR

The 1099MISC indicator is part of the criteria to determine if the 1099 system will generate a 1099 Miscellaneous Form to the vendor. If the expenditure is for a 1099MISC reportable expense, this column must not be “0”. An “M” will show in this indicator if the subobject is 1099MISC reportable. It also shows the box number the payment would appear in on the vendor’s 1099MISC form. Other criteria must be met for a 1099MISC to generate. See the [1099MISC AND WORKERS COMPENSATION](#) document for more information.

Also excluded from 1099MISC reporting are payments made to Vendor Types of E (State Employee), or G (Government). 1099-MISC indicators are:

- **0** – Not 1099MISC reportable. The transaction should be for non-1099MISC reportable expenditures.
- **M01** – 1099MISC reportable. May report in 1099MISC Box 1 – Rent, including leases.
- **M03** – 1099MISC reportable. May report in 1099MISC Box 3 – Other Income, such as prizes and awards.
- **M06** – 1099MISC reportable. May report in 1099MISC Box 6 – Medical, including corporations.
- **M07** – 1099MISC reportable. May report in 1099MISC Box 7 – Non-Employee Compensation, use for most 1099MISC reportable subobjects, excludes corporations
- **MN7** – 1099MISC reportable. May report in 1099MISC Box 7 – Non-Employee Compensation, use for 1099MISC reportable subobjects, including corporations (currently, legal corporations fall in this category).

WORKERS COMPENSATION INDICATOR

The Workers Compensation indicator determines if STARS will include the transaction on the State Insurance Fund's annual workers' compensation report. The State Insurance Fund identifies the subobjects for this report. Current workers compensation indicators are:

- **Blank** – Do not report information on WC report.
- **Y** – Report information on WC report.

EXPENDITURE OBJECT/SUBJECT DESCRIPTION OF USE

4000 – PERSONNEL COSTS

NOTE: The subobjects in the 4000 object range requires a PCN number to post original and adjustment transactions.

4101 – GROSS SALARY & WAGES

Subobject	Title	FAS	1099	W/C	Description
4105	Employees		0		Salaries paid to State officials & to regular certified full time employees.
4110	Employee-Emergency Help		0		Salaries paid to emergency help employees. Also referred to as Casual Labor employee.
4115	Employees - Temporary		0		Salaries paid to temporary or seasonal employees.
4120	Board/Commission Members		0		Compensation or honorarium paid members of Boards or Commissions for services rendered on behalf of the State.
4125	Sporadic Special Pay		0		Payments for sporadic pay for services at sporting events and other types of special activities.
4130	Payroll Reimbursements		0		Third-party reimbursements for personnel costs, that must be approved by DFM.

Subobject	Title	FAS	1099	W/C	Description
4135	Student		0		Payment for students employed as either part-time or temporary at educational institutions; excludes students who are temporary employees at agencies other than educational institutions.
4140	Shift Differential		0		Salaries paid to employees who work 50% or more of their assigned hours in a workweek between 6:00 p.m. and 7:00 a.m. Leave hours taken shall be regarded as having been assigned during the same hours that the employee would have worked.
4175	Overtime Covered By FLSA		0		Salaries paid to employees for earnings in excess of the regular workweek.
4180	Overtime Exempt From FLSA		0		Salaries paid to employees for earnings in excess of the regular workweek, but not governed by FLSA.
4190	Compensatory Leave Bal		0		Compensatory leave balance category to use for posting grant leave accruals, if needed.

4201 – EMPLOYEE BENEFITS

Subobject	Title	FAS	1099	W/C	Description
4205	Group Insurance Life		0		Cost of employee group life insurance premiums. This does not include the employee's share paid directly by employees.
4210	Group Insurance Health & Accident		0		State's contribution for group accident & health insurance for employees. This does not include the share withheld as payroll deductions or otherwise paid by employees.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
4215	Worker's Compensation		0		The cost to provide worker's compensation coverage for State employees. Use only for premium payments, not compensation benefits.
4216	Worker's Compensation Audit Adj		0		Additional premium amounts due resulting from worker's compensation audits by State Insurance Fund – on employees.
4220	Worker's Comp Credit		0		Credit received on worker's compensation premium based on W/C usage.
4225	Employer Retirement Contributions		0		Employer's contribution to PERSI. Do not include employees' share withheld as payroll deductions.
4226	PERSI Gains Sharing		0		Employer share of extraordinary PERSI gain that may be allocated to active employers at the end of the year, as a credit against future contributions.
4227	Defined Contrib-Employer Contrib		0		Additional employer payment to a defined contribution plan.
4230	Retirement Sick Leave		0		Employer's contribution to the PERSI Sick Leave Account based on a fixed percentage of employees' salaries.
4235	Dept Of Employment Retirement		0		Employer's contribution to the Idaho Department of Employment Retirement System for each employee. The employee's share withheld as a payroll deduction is not included.

Subobject	Title	FAS	1099	W/C	Description
4240	Judges Retirement		0		Employer's contribution to the Judges Retirement System for each employee. The employee's share withheld as a payroll deduction is not included.
4245	Medicare		0		Not currently being used by EIS. See 4260.
4250	Personnel Commission		0		Employer's contribution to the Personnel Commission based on employees' salaries.
4255	Employment Security		0		Employer's contribution for unemployment insurance.
4260	F. I. C. A.		0		Employer's contribution for social security, including Medicare.
4290	Annual Leave Balances		0		Annual leave balance category to use for posting grant leave accruals, if needed.
4295	Sick Leave Balances		0		Sick leave balance category to use for posting grant leave accruals, if needed.

5000 – OPERATING EXPENSES

5001 – COMMUNICATION COSTS

Costs to send information from one place or person to another.

Subobject	Title	FAS	1099	W/C	Description
5010	MEDIA		M07		Costs paid for communications media services.
5020	POSTAL & MAIL		0		Costs of stamps, stamped envelopes, postage meter charges, letter registry, package insurance, post office box rentals, etc.

Subobject	Title	FAS	1099	W/C	Description
5023	EXPRESS MAIL/MESSENGER		M07		Cost of hand-carried mail services, such as express mail or messenger services.
5029	DATA LINE CHARGES		0		Costs for data line charges, including installation, removal, and access charges for both long distance and computer data line charges.
5030	PHONE/FAX LOCAL & EQUIP		0		Costs for monthly local telephone and fax service, such as monthly equipment charges, installation, or removal.
5031	PHONE/FAX LONG DISTANCE		0		Costs for monthly long distance telephone and fax service, including credit card calls and long distance usage charges.
5032	RADIO EQUIPMENT		M01		Costs for using radio systems. Since radio equipment is incidental to using the service, include replacement radiophones. Does not include telephone systems.
5033	CELLULAR/WIRELESS PHONE		0		Costs for cellular or wireless phone monthly access, local, and long distance charges. Includes non-rental beepers.
5034	TELEPHONE 800 SERVICE		0		Costs for 800 number telephone lines to provide services to the public, including installation and ongoing charges.
5035	VIDEO/CONFERENCE CALLS		0		Costs for video/conference calls, in lieu of travel. (See 5915, if renting video equipment only. See 5938, if renting room that comes with video equipment.)

Subobject	Title	FAS	1099	W/C	Description
5050	OTHER COMMUNICATION SVCS		M07		All other costs associated with communications, such as costs for telegrams or other non-telephone communications. For internet service provider (ISP) charges, use 5320.

5051 – EMPLOYEE DEVELOPMENT COSTS

Costs to train employees or to keep them up-to-date in their field.

Subobject	Title	FAS	1099	W/C	Description
5055	INDIVIDUAL ORGANIZATION MEMBERSHIPS		0		Dues for individual employee membership in state, county, or other organizations for state officials and employees. Includes professional dues paid to other states or state agencies, if related to their responsibilities for the state. (See 5135 for group organizational memberships where services are involved.)
5060	PUBLICATIONS & SUBSCRIPTIONS		0		Subscriptions to publications, such as trade journals, newspapers, magazines, and other periodicals. Includes continuous tax, rate, legal, and other technical service subscriptions. Publications used by employees to stay current in their field. Normally hard copy or on disks.
5070	TRAINING SERVICES		M07	Y	Costs of tuition and registration in seminars, conferences, and training sessions. Instructor fees. Tuition and registration payments made on behalf of employees who have registered in schools, colleges, and universities. (This registered college-type tuition may be W-2 taxable. See the IRS Web site publications regarding Educational Assistance information)

Subobject	Title	FAS	1099	W/C	Description
5071	TRAINING SUPPLIES		0		Supplies used in employee training.
5099	OTHER EMPLOYEE DEVELOP		0		Other non-1099 reportable employee development, including commercial licenses paid by the State for employees.

5101 – GENERAL SERVICES

Services requiring general knowledge of the subject.

Subobject	Title	FAS	1099	W/C	Description
5105	CLERICAL		M07	Y	The costs for routine bookkeeping, secretarial, or clerical services.
5110	LAUNDRY		M07		Services by laundries and dry cleaners for cleaning of such items as uniforms, rugs, drapes, etc. (See 5399 for employees' laundry during travel.)
5120	MEDICAL		M06	Y	The cost of physical exams, fees paid to doctors, nurses, etc., or other medical fees required for an employee in state service. Outside medical care and hospitalization for non-state employees and students and inmates of state institutions; dental work, optical glasses, etc.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5124	HONORARIA		M07	Y	Payments given in gratitude for services rendered: such as for a person to come speak to a class, payments to politicians for speaking at a convention, payments to ministers for funerals, etc. on which custom or propriety forbids setting a price. Honorariums to boards or commissions for services rendered on behalf of the State must be paid through EIS payroll.
5130	EXTRADITION COSTS		M07		Cost of returning persons accused or convicted of crimes to the State; prison gratuities, rewards for prisoner return.
5132	INSTITUTIONAL SERVICES		M07		Cost of providing institutional care for inmates and others where such care is provided by a non-State of Idaho entity.
5135	GROUP PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIP		M07		Cost for membership in or subscriptions to state, county and other organizations for a state agency. Usually a large payment that includes receiving miscellaneous services or access to an organization's database, such as Westlaw, etc.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5145	TESTING, GRADING & INSPECT		M07	Y	Costs associated with testing, grading or inspection work such as veterinary services, stock registration, brand recording, inspection fees, construction testing, water quality testing, lab services, etc. (Not to include tests given to individuals for licensing purposes.)
5150	OTHER GENERAL SERVICES		M07	Y	Other general services not specified above.

5151 – PROFESSIONAL SERVICES

Services requiring specialized knowledge. May require long and intensive academic preparation.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5155	AUDITING		M07	Y	Fees charged for examination, review, and reporting of financial accounts.
5160	ACCOUNTING		M07	Y	Fees charged for accounting services. (See 5982 for SCO, STO, etc., transaction charges.)
5165	BROKERAGE FEES		M07	Y	Commissions paid to an establishment for purchase or sale of stocks, securities, or real estate.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5166	LEGAL		MN7	Y	Fees paid to law firms or lawyers for interpretation or advice concerning legal matters. Legal corporations are 1099MISC reportable effective 1998. (If payment is to settle a claim, see 5997.)
5167	COURT REPORTING		M07	Y	Fees paid for court reporting services.
5168	HEARING OFFICER		M07	Y	Fees paid for hearing officer services.
5169	INTERPRETERS/ TRANSLATION		M07	Y	Fees paid for interpreters and translation fees.
5170	CONSULTANT		M07	Y	Fees for services paid to an expert who is not a state employee. (For data processing consultants, see summary object 5301 series.)
5180	PROMOTION/ PUBLICITY		M07	Y	Costs of promotion or publicizing the State of Idaho, its products, or services using a professional agency or service. (See 5992 for the cost of work done by the agency to promote Idaho or its products.)
5190	ADV & LEGAL NOTICES		M07	Y	Legal advertising, notice of bid letting, certified affidavit advertisement in newspapers, employment ads, or other legal publications.
5199	OTHER PROFESSIONAL SVCS		M07	Y	Professional services not specified above.

5201 – REPAIR & MAINTENANCE SERVICES

Cost for repair and maintenance. Use the Services and Supplies subobject if, per the IRS, payment for services, including payment for parts or materials used to perform the services if supplying the parts or materials was incidental to providing the service.

For example, report the total payments to an auto repair shop under a repair contract showing an amount for labor and another amount for parts, since furnishing parts was incidental to repairing the auto.

NOTE: If a department maintains its own repair and maintenance personnel, labor charges will appear under salaries and wages.

Subobject	Title	FAS	1099	W/C	Description
5205	BUILDING SVCS		M07	Y	Services associated with building repair such as cost of maintenance labor, if the service is performed by persons outside the State or by another agency. Services on charges for items associated with building repair (excluding janitorial services), such as lumber, millwork, roofing, building stone and brick, electrical fittings and fixtures, plumbing and heating; building hardware installation, such as for locks, keys, etc., painting, glazing supplies, and structural steel installation. Includes charges for maintenance agreements and building fire extinguisher maintenance.
5210	HOUSEKEEPING& JANITORIAL SVCS		M07	Y	Services associated with janitorial and housekeeping services.
5215	LAND SVCS		M07	Y	Services for minor landscaping or general minor improvements of the grounds.
5220	MACHINERY & EQUIPMENT-SVCS		M07	Y	Services associated with machinery and equipment repair and maintenance.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5225	OFFICE EQUIPMENT-SVCS		M07	Y	Services associated with office equipment repair and maintenance.
5230	VEHICLE-SVCS		M07	Y	Services associated with vehicle repair and maintenance.
5235	INFRASTRUCTURE SVCS		M07	Y	Services and supplies for minor infrastructure repairs and maintenance.
5240	COMPUTER HARDWARE MAINT		M07	Y	Cost of hardware labor or maintenance performed by persons outside the state, or by another agency. Includes charges for hardware maintenance agreements.
5241	COMPUTER SOFTWARE MAINT		M07	Y	Cost of software labor or maintenance performed by persons outside the state, or by another agency. Includes charges for software maintenance agreements.
5250	OTHER REPAIR & MNTCE SVCS		M07	Y	Other repair & maintenance services.

5251 – ADMINISTRATIVE SERVICES

Costs for everyday office services. If a vendor is providing a service, such as printing forms for you, include the service and their cost of the paper, etc. together under services, unless you bought the forms separately and sent them to the vendor, then charge the service here and the supplies above.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5255	FREIGHT SVCS		M07	Y	Freight, etc. moving services. (See 5358 or 5359 for employee moving.)

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5260	PRINTING & BINDING SVCS		M07		Services for printing of annual reports, bulletins, law and special reports, and binding books. Printing other than photocopying.
5265	PHOTOGRAPHIC SVCS		M07	Y	Services for taking photographs, developing film, making prints, etc. (See 5735 for supplies only.)
5270	MICROFILM, MICROFICHE, & CD SVCS		M07		Services for creating or copying microfilm, fiche, CDs etc.
5275	PHOTOCOPYING SVCS		M07		Services to make copies of documents on a per item basis.
5299	OTHER ADMINISTRATIVE SVCS		M07	Y	Other administrative services not included above.

5301 – COMPUTER SERVICES

Services for computer/data processing services, including in-house development, monthly services, and maintenance.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5305	PROGRAM DESIGN & DEVELOPMENT		M07	Y	In-house design and development charges regarding large system computer programs.
5310	HARDWARE DESIGN & DVLPMPT		M07	Y	Design and development services regarding large system computer hardware.
5315	SOFTWARE DESIGN & DVLPMPT		M07	Y	Design and development services regarding large system software design and programming.
5320	COMPUTER SERVICES		M07	Y	General services having to do with computer systems maintenance, CPU time, and storage. Use for internet provider charges.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5350	OTHER COMPUTER SERVICES		M07	Y	Other computer services.

5351 – EMPLOYEE TRAVEL COSTS

Cost for employees to travel on state business. See the [Idaho State Travel Policy](#) and the [Idaho State Moving Policy](#), found under Library-Policies on the SCO website.

See the [STARS Travel document](#) for clarification. NOTE: Subobjects are grouped together but are not consecutively numbered. Do not re-number due to major programming between EIS as well as Travel Express.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5352	REFRESHMENTS AND MEALS		0		Refreshments and meals for department-sponsored meetings and training as defined by the Idaho State Travel Policy.
5353	SUBSIST – IN- STATE TAXABLE		0		Taxable partial day In-State meal reimbursement an employee receives when they travel but do not spend the night away from their home. Considered as taxable fringe benefits per IRC 162(a)(2) and IRS Regulation 1.162-2.
5354	P-CARD CASH ADVANCES		0		Advance of cash through P-Card for cost of meals, hotel lodging, gratuities, and related charges for state employees.
5356	SUBSIST OUT- OF-STATE TAXABLE		0		Taxable partial day Out-of-State meal reimbursement an employee receives when they travel but do not spend the night away from their home. Considered as taxable fringe benefits per IRC 162(a)(2) and IRS Regulation 1.162-2.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5357	SUBSIST – OUT-OF-USA TAXABLE		0		Taxable partial day Out-of-USA meal reimbursement an employee receives when they travel but do not spend the night away from their home. Considered as taxable fringe benefits per IRC 162(a)(2) and Regulation 1.162-2.
5358	QUALIFIED MOVING & RELOC		0		Those charges allowed in federal tax computations as nontaxable income. See the Idaho State Moving Policy.
5359	NONQUAL MOVING & RELOC		0		Those charges not allowed in federal tax computations as nontaxable income. Must be recorded as taxable income. May be State of Idaho reimbursable costs. See the Idaho State Moving Policy.
5360	PERS VEHICLE – IN-STATE		0		Reimbursement of per mile approved rate for the In-State use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.
5364	PERS VEHICLE – OUT-OF-USA		0		Reimbursement of per mile approved rate for Out-of-USA use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.
5365	PERS VEHICLE – OUT-OF-STATE		0		Reimbursement of per mile approved rate for Out-of-State use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5367	RENTAL VEHICLES – IN- STATE		M01		Costs incurred when renting a vehicle from a rental agency on a day-to-day basis for In-State use. Includes gas and oil charges from the rental company.
5368	RENTAL VEHICLES – OUT-OF-STATE		M01		Costs incurred when renting a vehicle on a day-by-day basis for Out-of-State use. Includes gas and oil charges from the rental company.
5369	RENTAL VEHICLES – OUT-OF-USA		M01		Costs incurred when renting a vehicle on a day-to-day basis for Out-of-USA use. Includes gas and oil charges from the rental company.
5370	RENTAL VEHICLES MISC – IN-STATE NON-1099		0		Cost of gas, oil, parking, etc. related to In-State vehicle rental not incurred with the rental company.
5371	RENTAL VEHICLES MISC – OUT-OF-STATE NON-1099		0		Cost of gas, oil, parking, etc. related to Out-Of-State vehicle rental not incurred with the rental company.
5372	RENTAL VEHICLES MISC – OUT-OF-USA NON-1099		0		Cost of gas, oil, parking, etc. related to Out-Of-USA vehicle rental not incurred with the rental company
5379	COMMERCIAL AIR – OUT-OF- USA		0		Aircraft commercial flight to an Out-of-USA destination. Normally, reimbursement is limited to the lowest cost of passage. This includes the tickets and boarding fees.
5380	COMMERCIAL AIR – IN-STATE		0		Same as 5379, but for aircraft commercial flight to an In-State destination.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5381	COMMERCIAL AIR – OUT-OF- STATE		0		Same as 5379, but for aircraft commercial flight to an Out-of-State destination.
5382	STATE AIRCRAFT – IN- STATE		0		The cost of traveling by State owned aircraft In-State.
5383	STATE AIRCRAFT – OUT-OF-STATE		0		The cost of traveling by State owned aircraft Out-of-State.
5384	CHARTER AIRCRAFT – IN- STATE		M07		The cost of traveling by chartered aircraft In-State. Should be on Risk Management approval list.
5385	CHARTER AIRCRAFT – OUT-OF-STATE		M07		The cost of traveling by chartered aircraft Out-of-State. Should be on Risk Management approval list.
5386	EMP/PILOT PLANE – IN- STATE		0		The cost of employee-piloted aircraft In-State. Refer to State Travel Policy for the rate.
5387	EMP/PILOT PLANE – OUT- OF-STATE		0		Same as 5386, but for Out-of-State.
5391	PUB CONVEYANCE – IN-STATE		0		Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business within the state.
5392	PUB CONVEYANCE – OUT-OF-STATE		0		Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business, Out-of-State.
5393	PUB CONVEYANCE – OUT-OF-USA		0		Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business, Out-of-USA.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5394	P CARD BANKING/ATM FEES		0		Cost of banking/ATM fees associated with use of the P Card.
5395	EMP TELEPHONE/FAX CHARGES		0		Cost of telephone/fax charges while in travel status. See 5030 and 5031 to charge unidentifiable Dept. of Administration and long distance cellular/wireless telephone charges.
5396	SUBSIST & LODGE – IN- STATE		0		Cost of meals, hotel lodging, gratuities, and related charges for state employees In-State.
5397	SUBSIST & LODGE – OUT- OF-STATE		0		Cost of meals, hotel lodging, gratuities, and related charges for state employees Out-of-State.
5398	SUBSIST & LODGE – OUT- OF-USA		0		Cost of meals, hotel lodging, gratuities, and related charges for State employees traveling Out-of-USA.
5399	OTHER EMPLOYEE TRVL COSTS		0		Other allowable miscellaneous employee travel costs, including laundry, small miscellaneous costs & parking for state vehicles, etc. See State of Idaho Travel Policy.

5401 – ADMINISTRATIVE SUPPLIES

Costs for everyday office supplies. If a vendor is providing a service, such as printing forms for you, include the service and their cost of the paper, etc. together under services, unless you bought the forms separately and sent them to the vendor.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5410	OFFICE SUPPLIES		0		Stationery, business cards, and office supplies. Includes directories, rubber stamps and stamp pads, machine ribbons and all other supplies purchased for direct office use. Also includes plain paper and paper for faxes and photocopiers.
5420	NON-CAPITAL OFFICE EQUIP		0		Costs for office equipment not to be recorded to capital outlay.
5450	OTHER ADMIN SUPPLIES		0		Other administrative supplies.

5451 – FUEL & LUBRICANT COSTS

Costs for fuels and lubricants for state cars, road equipment, etc. Includes fees such as plate registration, emissions, fuel card fees, etc.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5465	GASOLINE		0		Cost of gasoline used in motor-driven equipment.
5470	OIL & LUBRICANTS		0		Cost of oils, grease, and other lubricants used in motor-driven equipment.
5480	DIESEL		0		Cost of diesel fuel used in motor-driven equipment.
5490	GASOHOL		0		Cost of gasohol used in motor-driven equipment.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5495	VEHICLE OPERATING COSTS		0		Cost associated with state vehicles or vehicle pools including state vehicle registration, plates, transfers, emission testing, and fuel card fees.
5500	OTHER FUEL & LUBRICANTS		0		Cost of other energy supplies used in motor- driven equipment.

5501 – MANUFACTURING & MERCHANDISING COSTS

Costs of in-house manufacturing and merchandise for resale.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5505	ALCOHOLIC BEVERAGES		0		Purchases of liquor, alcohol, ale, etc. for resale.
5510	LICENSE TAGS & PLATES		0		Purchase of license tags, plates, and police badges.
5515	RAW MATERIALS		0		Purchases for use in the manufacture of articles for resale.
5520	MERCHANDISE		0		Items or goods purchased for the purpose of resale to public without further processing.
5530	PACKAGING & SHIPPING		0		Cost of freight to point of use or sale for above items.
5550	OTHER MFG AND MERCH COSTS		0		Direct expense of handling, storing or processing goods that will be resold.

5551 – COMPUTER SUPPLIES

Supplies for computer/data processing including the cost for off-the-shelf software, etc. for desktop computers.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5570	DESKTOP SOFTWARE		0		Cost of off-the-shelf software and supplies associated with desktop (PC) programs, including software-licensing fees.
5580	NON-CAPITAL DATA PROCESSING EQUIPMENT		0		Cost for small data processing equipment not to be recorded as capital outlay, such as a replacement mouse, keyboard, etc.
5600	OTHER COMPUTER SUPPLIES		0		Other computer supplies. Supplies used exclusively with a computer, such as CDs, diskettes, continuous feed paper, etc.

5601 – REPAIR & MAINTENANCE SUPPLIES

If supplies are purchased independently from the vendor and not involved in the service performed at the time of purchase, it is not 1099MISC reportable.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5608	BUILDING – SUPPLIES ONLY		0		For supplies purchased independently from any services. Charges for items associated with building repair (excluding janitorial supplies), such as lumber, millwork, roofing, building stone and brick, electrical fittings and fixtures, plumbing and heating parts; building hardware, such as locks, keys, etc., paint supplies, glazier's supplies, and structural steel.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5613	LAND – SUPPLIES ONLY		0		For supplies purchased independently from any services. Materials needed to make improvements to the land, such as fertilizers, seed, shrubs; water supply system repairs; general minor improvements of the grounds; in general for landscaping.
5618	VEHICLE – SUPPLIES ONLY		0		For supplies purchased independently from any services. Charges for supplies associated with vehicle repair and maintenance.
5623	OFFICE EQUIPMENT – SUPPLIES ONLY		0		For supplies purchased independently from any services. Charges for supplies associated with office equipment repair and maintenance.
5628	MACHINERY & EQUIPMENT – SUPPLIES ONLY		0		For supplies purchased independently from any services. Charges for supplies associated with machinery and equipment repair and maintenance.
5633	HOUSEKEEPING & JANITORIAL – SUPPLIES ONLY		0		For supplies purchased independently from any services. Cost of cleaning supplies and other housekeeping and janitorial supplies.
5638	COMPUTER EQUIPMENT – SUPPLIES ONLY		0		For supplies purchased independently from any services. Charges for supplies associated with computer equipment repair and maintenance.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5645	INFRASTRUCTURE – SUPPLIES ONLY		0		For supplies purchased independently from any services for minor infrastructure repairs and maintenance. See 5235 for supplies with services.
5648	OTHER REPAIR & MAINTENANCE – SUPPLIES ONLY		0		For supplies purchased independently from any services. Charges for other repair and maintenance supplies.

5651 – INSTITUTIONAL & RESIDENTIAL SUPPLIES

Use for supplies for institutions or residential care.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5655	CLOTHING & PERSONAL CARE		0		Patient & inmate clothing, shoes and toiletries. (See 5715 for employee uniforms and clothing.)
5670	FOOD & DIETARY		0		Bulk food supplies, including meat, dairy, and produce, for correctional institutions & state schools. (See 5352 and 5990 for regular refreshments and meals.) (See 5396-5398 for employee bulk foods.)
5690	LAUNDRY & LINEN		0		Cost of blankets, linens, etc. (See 5725 for field supplies for employees.)
5695	HOUSEKEEP & JANITORIAL		0		Cost of utensils, tableware, cleaning supplies, exterminating supplies. (See 5635 for non-institutional supplies.)
5699	OTHER INSTIT & RESID SUPP		0		Other institutional and residential supplies.

5701 – SPECIFIC USE SUPPLIES

Use for unusual supplies that may only apply to a few agencies.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5705	AGRICULTURAL SUPPLIES		0		Cost of forage and feed (animals and fish) grain, bedding (livestock), seeds, fertilizer, pasture, etc. Those supplies involved with agricultural activities.
5710	MINOR TOOLS		0		Cost of minor tools such as shovels, hammers, saws, etc.
5715	EMPLOYEE UNIFORMS/CLOTH		0		Cost of uniforms and clothing for employees.
5720	EDUCATIONAL SUPPLIES		0		Books and supplies; educational and recreational supplies; materials used by schools & penitentiary in vocational instruction.
5725	FIELD SUPPLIES		0		Cost of snowshoes, skis, sleeping bags, tents, tarpaulins, saddles, blankets, linens, etc.
5730	ENFORCEMENT SUPPLIES		0		Costs of laboratory equipment, minor tools, ammunition, police badges, etc.
5735	PHOTOGRAPHIC-SPECIFIC USE		0		Videotape films, slides, & other film supplies. (See 5265 for photographic services.)
5740	RECREATIONAL SUPPLIES		0		Costs of recreational equipment and supplies.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5741	MEDICAL & LAB SUPPLIES		0		Cost of medicine & drugs, clinical supplies, tech supplies for labs, blueprints, x-ray supplies, chemicals, dyes, etc. In addition, cost of food, animal, & materials purchased for making lab tests; blood alcohol tests; analysis & experiments, diagnostic films and chart paper.
5742	CONSERVATION SUPPLIES		0		Chemicals, bait, and other supplies for use in connection with the eradication or control of predatory animals, crickets, beet leaf hopper, blister rust, noxious weeds and other animals, plant or insect life injurious to crops, game or natural resources of the State. Includes fish eggs, etc., incident to maintenance of natural resources.
5744	MAPS		0		Cost of maps purchased for use by state employees. Not for resale. (See 5520 for resale merchandise.)
5745	MICROFILMING SUPPLIES		0		Supplies for creating or copying microfilm, fiche, CDs etc. (See 5270 for microfilming services.)
5746	FIRE/EMGCY CACHE SUPPLIES		0		Fire and emergency supplies maintained in a cache for immediate use.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5747	SAFETY SUPPLIES		0		Costs associated with providing employees with necessary safety supplies. (Examples: helmets, glasses, gloves, masks, protective clothing, and other supplies considered necessary for employee safety.)
5748	PHOTOCOPYING – SPECIFIC USE		0		Unusual specific use supplies only. (See 5275 for regular photocopying services.) (See 5410 for regular photocopying supplies.)
5749	OTHER SPECIFIC USE SUPPLIES		0		All other items not specifically provided for in the above classifications.

5751 – INSURANCE

Insurance costs for state agencies, determined by the Dept of Administration.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5755	FIRE		0		Insurance costs for coverage of buildings and contents.
5760	LIABILITY, ALL		0		General, automobile, and aircraft liability.
5765	GRP LIFE DISAB PREMIUMS		0		Group life insurance premiums paid for workers on short term or permanent disability.
5766	WORKER COMP – NON-EMPLOYEE		M07		The cost to provide worker's compensation for non-State employees.
5770	EMPLOYEE BONDS		0		The cost of fidelity bonds on employees.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5775	NON-EMPLOYEE BONDS		0		The cost of fidelity bonds on outside vendors such as those who sell permits on behalf of the State. This category may also include crime insurance.
5780	AUTO PHYSICAL DAMAGE		0		Coverage for automobile comprehensive and collision.
5785	AVIATION INSURANCE		0		The cost of coverage for aviation.
5790	PROPERTY, ALL		0		Buildings or contents property insurance, other than fire insurance.
5799	OTHER INSURANCE		0		All other insurance costs.

5851 – UTILITY CHARGES

Utility charges for buildings used by state agencies.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5855	ELECTRICAL		M07		Charges for lighting and electric power, including standby service.
5860	GAS		M07		Cost of natural or bottled gas for heating, lighting or cooking.
5865	TRASH		M07		Charges to remove and dispose of trash, garbage, junk, obsolete equipment or other items including landfill charges.
5870	WATER		M07		Cost of water or water services, not including physical facilities such as pipes, tanks, etc. Generally paid to a municipality, water district, or utility company.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5880	SEWER		M07		Expense to remove and treat sewage, not including the physical facilities required.
5885	FUEL OIL		M07		Oils used for heating or cooking purposes.
5887	OTHER FUELS		M07		Coal, wood, or other materials purchased as fuel.
5889	OTHER UTILITY CHARGES		M07		All other regular, recurring charges for services in the nature of utilities. Includes charge for police and fire protection services, etc. Does not include telephone or telegraph charges.

5901 – RENTALS & OPERATING LEASES

All types of rents, such as real estate rentals paid for office space, machine rentals (e.g., renting a bulldozer to level your parking lot), and pasture rentals (e.g., farmers paying for the use of grazing land).

If the machine rental is part of a contract that includes both the use of the machine and the operator, the rental should be prorated between the rent of the machine (reported in leases – box 1) and the operator's charges (reported as non-employee compensation in services – box 7).

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5905	COMPUTER HARDWARE – RENT/LEASE		M01		Rental costs or leases for computers. See 5240 for regular hardware maintenance agreements.
5906	COMPUTER SOFTWARE – RENT/LEASE		M01		Rental costs or leases for computer software. See 5241 for regular software maintenance agreements.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5910	MACH & EQUIP – RENT/LEASE		M01		Rental costs or operating leases for machinery and equipment.
5915	OFFICE EQUIP – RENT/LEASE		M01		Rental costs or operating leases for office equipment, such as renting video equipment. (See 5938 if renting a room that comes with video equipment.)
5920	VEHICLES – RENT/LEASE		M01		Rental costs or operating leases for vehicles. (See 5367-5369 for vehicle rental while in employee travel status.)
5921	AIRPLANES – RENT/LEASE		M01		Rental costs or operating leases for airplanes. (See 5384-5387 for aircraft used while in employee travel status.)
5925	OFFICE SPACE – RENT/LEASE		M01		Rental costs or operating leases for buildings, grounds, parking, and other facilities including common area costs.
5930	RETAIL STORE – RENT/LEASE		M01		Costs of rental or operating leases for retail store.
5935	STORAGE SPACE – RENT/LEASE		M01		Costs of renting or leasing storage space.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5938	MEETING/CONFERENCE ROOMS – RENT/LEASE		M01		Costs for renting meeting or conference rooms on a day-by-day basis, i.e. not long term. Includes renting a room that comes with video equipment. (See 5915 for renting video equipment only.)
5939	TRADE SHOW BOOTHS & FURNISHINGS		M01		Costs of renting and furnishing trade show booths.
5940	OTHER RENT & OPERAT LEASES		M01		Rental and lease charges not specified above.

5961 – MISCELLANEOUS EXPENDITURES

Expenditures not included in the other operating expenditure subobjects.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5962	INTEREST EXPENSE		0		Interest paid.
5963	CREDIT CARD FEES		M07		Credit card discount fees paid to a financial institution by the state for their cost of processing incoming credit card revenues. Must be charged as an expense, not a reduction to revenue. See the FPAC Manual – Credit Card Fees Policy for more information.
5965	COMMISSION EXPENSE		M07		Commission fees paid.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5970	FIELD TRIPS		0		Various charges associated with field trips. May include supervisory State employees at the department option.
5971	TRANSPORTATION COSTS		M07		Student and inmate transportation costs.
5972	MEDICAL TRANSPORTATION REIMBURSEMENTS		M03		Reimbursements to parents or guardians for transporting their own child to medical treatment.
5975	COURT FEES & COSTS		0	Y	All docket fees, briefs, transcripts, filing fee, non-1099 reportable witness fees, and other direct costs of court cases, other than legal fees.
5976	WITNESS FEES – 1099 REPORT		M07	Y	Fees paid to witnesses that are 1099MISC reportable.
5979	INDIRECT OPERATING COST		0		Charges to federal funds for indirect operating costs.
5980	TAXES & PENALTY INTEREST		0		Taxes and filing fees on State used or owned properties. Includes tax stamps and alcohol permits.
5981	ASSESSMENT		0		Assessments against State owned or State used lands for protection incidental to suppression or prevention of fires, including assessments paid to timber protective associations and water assessments.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5982	GOVERNMENTAL OVERHEAD		0		Fees paid for statewide services provided by SCO, Administration, Division of Purchasing, STO, etc. (See 5305 – 5350 for data processing services.)
5984	ADMIN RULE EXPENSE		0		Costs associated with promulgation of state administrative rules.
5985	INVESTIGATIVE EXPENSES		0	Y	Used for expenses associated with investigations. Restricted to Law Enforcement agencies, and Narcotic and Drug Investigations. Payments for narcotic and drug purchases connected with investigations.
5987	P-CARD MONTHLY BILLING		0		Used to record a monthly purchasing card (P-Card) payment. Temporary Operating Expenditure subobject that should be cleared to zero with offsets posting to the appropriate subobjects.
5989	NON-ST EMPL EXP-1099		M07		Charges for <u>flat amount</u> paid to non-state employees for expenses. They DO NOT account for the expenses like state employees must through the State Travel Policy accountable plan.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5990	NON-ST EMPL EXP NON-1099		0		<u>Reimbursement</u> for travel, food, meeting attendance costs, etc. for non-state employees on state business including refreshments and meals for department-sponsored meetings purchased from outside vendors. They DO account for the expenses like state employees must through the State Travel Policy accountable plan.
5991	AWARDS AND RECOGNITION		0		Costs for awards and recognition.
5992	PROMOTION		0		Costs of promotion or publicizing the State of Idaho or its products through agency resources. Not using the services of a professional agency.
5994	PURCHASE OF SERVICE		0		Purchase of service time for PERSI retirement.
5996	INTERNAL SERVICE CHARGE		0		Internal Allocation for service bureaus. To be used rather than using the interagency billing process of expenses in various programs.
5997	GROSS PROCEEDS PAID TO ATTORNEYS		M14		Payments to an attorney specifically to settle a claim. If payment is not for legal interpretation or legal advise, see 5166.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
5998	OTHER MISC EXP – 1099 RPTBL		M07		Other miscellaneous expenses that are 1099MISC reportable and not specifically covered elsewhere. These will be reported in box 7 of the 1099MISC.
5999	OTHER MISC EXPENDITURES		0		Other miscellaneous expenses that are NOT 1099MISC reportable.

6000 – CAPITAL OUTLAY

Not all purchases from these capital outlay items are considered capitalized assets. For more information and a description of ancillary costs, see the [Fiscal Policy User Manual – Capital Assets](#).

6001 – PROPERTY & IMPROVEMENTS

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6010	LAND – NON 1099 REPORTABLE	1	0		The cost of real estate acquired by the State, including the cost of permanent easement and access right to land. Does not include any services related to the acquisition. Does not include improvement to site after the land is acquired.
6011	LAND – ANCILLARY COSTS	1	M07		Survey, title search, fiscal and other ancillary costs required to receive title to the land.
6012	LAND – LEGAL COSTS	1	MN7		Any costs paid to an attorney required to receive title to the land.
6015	INFRASTRUCTURE – NON 1099 REPORTABLE		0		The cost of materials used in the construction of highways, roads, bridges, etc.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6016	<i>SCO ONLY- INFRASTRUCTURE DEPRECIATION</i>		0		SCO input only. Record depreciation on infrastructure from ITD.
6017	INFRASTRUCTURE –1099 REPORTABLE		M07		Cost of contractor services related to the construction of highways, roads, bridges, etc.
6020	RIGHTS OF WAY	1	0		Cost of land used for right-of-way. Gravel and quarry sites for highway construction.
6040	WATERWAYS AND IMPROVE – NON 1099 REPORTABLE		0		The cost of materials used in the building or improving of water tanks, reservoirs, conduits, storm drains, etc. that is not included in contract payments.
6041	WATERWAYS & IMPROVEMENTS 1099 REPORTABLE		M07		Cost of contractor services related to the building or improving of water tanks, reservoirs, conduits, storm drains etc.
6050	LOSS ON DISPOSAL OF LANDS		0		FAS generated. Loss from the sale of land.
6097	OTHER PROPERTY IMPROVE – LEGAL	1	MN7		All payments to attorneys related to construction resulting in a useful life of more than 2 years and not otherwise classified elsewhere.
6098	OTHER PROPERTY IMPROVE – 1099 REPORTABLE	1	M07		All other service payments related to construction resulting in a useful life of more than 2 years and not otherwise classified elsewhere.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6099	OTHER PROPTY/IMPROVE – NON 1099 REPORTABLE	1	0		All other materials payments related to construction resulting in a useful life of more than 2 years and not otherwise classified elsewhere.

6101 – NATURAL RESOURCES

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6120	ANIMALS	4	0		Livestock of all kinds – horses, sheep, cattle, swine, poultry, fish and game stock to be used for experimental and breeding purposes – not primarily intended for use as food.
6130	MINERALS	4	0		The cost of minerals or mineral rights.
6140	PLANTS	4	0		The cost of plants, flowers, trees, etc. not primarily intended for use as food.
6147	WATER RIGHTS – 1099 REPORTABLE	4	M07		1099 Reportable services related to purchase of water rights
6148	WATER RIGHTS – NON 1099 REPORTABLE	4	0		Non 1099 Reportable services related to purchase of water rights
6149	OTHER NATURAL RESOURCES	4	0		Other natural resource costs that do not fit within one of the categories above.

6151 – SITE DEVELOPMENTS

Subobject	Title	FAS	1099	W/C	Description
6160	IMPROVEMENTS – NON 1099	3	0		Cost of materials related to initial or additional work (other than buildings) performed upon the site and its adjacent ways that is not included in contractor payments. Includes materials used in grading, landscaping, seeding, paving, sidewalks, parking lots, fences, etc.
6161	IMPROVEMENTS – 1099 REPORTABLE	3	M07		Cost of contractor services related to initial or additional work (other than buildings) performed upon the site and its adjacent ways. Includes contractor services used in grading, landscaping, seeding, paving, sidewalks, parking lots, fences, etc.
6170	PREPARATION – NON 1099	3	0		Cost of materials used in preparing a new site for use when not included in the contractor payment.
6171	PREPARATION – 1099 REPORTABLE	3	M07		Cost of services used in preparing a new site for use.
6180	UTILITIES	3	0		The cost of installing utilities at a site.
6181	UTILITIES – 1099 REPORTABLE	3	M07		Cost of services used in installing utilities.
6185	DEPR-IMP OTHER THAN BLDGS		0		FAS generated. Depreciation to asset class Improvements other than Buildings.
6187	DISP LOSS- OTHER THAN BLDGS		0		FAS generated. Loss based on disposition of improvements other than buildings such as landscaping, fencing, etc.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6197	OTHER SITE DEVELOPMENTS – LEGAL 1099 REPORTABLE	3	MN7		All payments to attorneys related to the cost of any site development.
6198	OTHER SITE DEVELOPMENTS – NON 1099 REPORTABLE	3	M07		Other cost of services related to site development not listed above.
6199	OTHER SITE DEVELOPMENTS – NON 1099 REPORTABLE	3	0		Other material site development costs not listed above.

6201 – BUILDING & IMPROVEMENTS

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6220	BUILDINGS – NON 1099	2	0		Cost of materials not included in the contractor payment that will be used in construction of anything included in the description of 6221.
6221	BUILDINGS – 1099 REPORTABLE	2	M07		Contractor payments for construction of any roofed structure housing people, equipment or materials. Includes electrical and plumbing equipment that is an integral part of the structure. Cost also includes all site preparations, inspection and related services – except payments to attorneys. Routine maintenance, painting and similar repairs are also excluded.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6225	BLDGS-PW CNTRS-1099 RPTBL	2	M07		Same as 6220 for Public Works contractor's services paid through CAPITAL outlay requiring a 1099MISC to be issued.
6230	BUILDING IMPROVEMENTS – NON 1099 REPORTABLE	2	0		Cost of supplies related to building improvements that are not included in a contractor's payment.
6231	BUILDING IMPROVEMENT – 1099 REPORTABLE	2	M07		Contractor payments for improvements to existing buildings. Includes additions of loading docks, heating and air-conditioning equipment, refrigeration equipment and all other improvements permanently attached to or are an integral part of the building structure.
6235	BLDG IMPV-PW CNTRS-1099 RPT	2	M07		Same as 6230 for Public Works contractor's services paid through capital outlay requiring a 1099 to be issued.
6236	BLDG IMP-DPW ONLY-NONFAS- NOT IN STARS USER MANUAL		M07		Same as 6235 for Public Works only but does not post to FAS. Dept of Admin only.
6240	DEPRECIATION EXPENSE- BLDGS		0		FAS generated. Depreciation to buildings.
6245	LOSS ON DISPOSAL OF BLDGS		0		FAS generated. Loss from the sale of a building.
6250	CONSTRUCTION IN PROGRESS, LAND, BUILDINGS – NON 1099 REPORTABLE	2	0		Construction in progress. FAS for tracking purposes only. Never posts to fixed asset GL accounts.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6397	OTHER BUILDING IMPROVE – LEGAL 1099 REPORTABLE	2	MN7		All payments to attorneys related to the cost of buildings and improvements.
6398	OTHER BUILDING IMPROVE – 1099 REPORTABLE	2	M07		Other cost of services related to the cost of buildings and improvements.
6399	OTHER BLDGS & IMPROVEMENTS – NON 1099 REPORTABLE	2	0		Other building costs not listed above.

6401 – COMPUTER EQUIPMENT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6410	CMPR PERIPHERAL EQUIP	4	0		Component units of a computer such as monitors, printers, external devices, etc. The cost includes transportation, installation, and other ancillary cost.
6420	CMPR PROCESSING UNIT	4	0		The cost of the actual CPU, whether it be for a large main frame, minicomputer, non-portable PC, portable PC, etc. The cost includes transportation, installation, and other ancillary costs.
6430	CMPR EQUIP IMPROVEMENTS	4	0		Improvements to computer equipment such as peripherals and CPU's.
6499	OTHER COMPUTER EQUIPMENT	4	0		Other computer costs not listed above.

6501 – EDUCATIONAL MATERIAL & EQUIPMENT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6510	EDUCATIONAL BOOKS	4	0		Library and reference books purchased for permanent State libraries, films for viewing, etc.
6520	EDUCATIONAL EQUIPMENT	4	0		Cost of classroom furniture and furnishings, educational, laboratory and shop equipment, recreational apparatus, and equipment.
6530	EDUCATIONAL COLLECTIONS		0		Collection items purchased but do not post to FAS. For State Library use.
6599	OTHER EDUC MATLS & EQUIP	4	0		Other educational costs not listed above.

6601 – MOTORIZED/NON-MOTORIZED EQUIPMENT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6610	AGRIC & LANDSCAPE	4	0		Cost of farm equipment, dairy equipment, ground equipment, lawn mowers, tractors, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
6620	CONST & ENGINEERING	4	0		Cost of engineering equipment, road construction and maintenance equipment, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
6630	AUTO & LIGHT TRUCKS	4	0		Cost of motor vehicles primarily intended for transportation of people or small amounts of materials. Includes all freight, accessories, and other costs to make the vehicle operational for the use intended.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6640	WATERCRAFT	4	0		Cost of boats, barges, motors, and associated equipment of vehicles intended for use on water. Includes all freight, accessories, and other costs to make operational for the use intended.
6650	SMALL MOTORIZED EQUIPMENT	4	0		Cost of small-motorized equipment such as, ATV's, motorcycles, snowmobiles, etc.
6690	MOTORIZED EQUIP IMPROVE	4	0		Improvements to the above classes of equipment.
6699	OTHER NON- MOTORIZED EQUIP	4	0		All other equipment intended for transportation of goods or materials, trailers, etc., not to be used in construction work.

6701 – OFFICE EQUIPMENT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6710	FURNITURE	4	0		The cost of office furniture such as desks, chairs, shelves, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
6720	OFFICE MACHINES	4	0		Cost of mechanical office appliances, including photocopiers, calculators, fax machines, etc. Includes costs for substantial improvement of estimated life. Excludes small items such as staplers, rubber stamps, wire baskets, rulers, punches, etc.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6730	IMPROVEMENTS	4	0		Improvements to the above office equipment categories. Includes all freight, accessories, and other costs to make operational for the use intended.
6799	OTHER OFFICE EQUIPMENT	4	0		Other office equipment not listed above.

6801 – SPECIFIC USE EQUIPMENT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6810	HOUSEHOLD EQUIPMENT	4	0		Cost of household furniture and furnishings, kitchen and baking equipment, laundry, heating, refrigeration, ventilation, and air conditioning equipment, floor rug cleaning equipment. Includes all freight, accessories, and other costs to make operational for the use intended.
6820	LAW ENFORCE EQUIPMENT	4	0		Cost of side arms, rifles, shot guns, tear gas guns, handcuffs, shackles, Oregon boots, straight jackets, saps, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
6830	MANUFACTURING EQUIPMENT	4	0		Cost of machinery and equipment used in a manufacturing environment. Includes all freight, accessories, and other costs to make operational for the use intended.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6840	SHOP & PLANT EQUIPMENT	4	0		Garage equipment, power plant equipment, and machine shop equipment. Includes all freight, accessories, and other costs to make operational for the use intended
6850	MED & LAB EQUIPMENT	4	0		Cost of medical and laboratory equipment, operating room equipment, x-ray equipment, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
6860	COMMUNICATION EQUIP	4	0		Short wave receiving and transmitting radio equipment, including sets installed in automobiles, office telephone systems and equipment.
6870	ELECT & PHOTO EQUIP	4	0		The cost of electronic and audio/visual equipment. Includes all freight, accessories, and other costs to make operational for the use intended.
6875	MACHINERY AND EQUIPMENT	4	0		FAS generated. Machinery and equipment fixed asset.
6880	DEPR EXP – MACH & EQUIP		0		FAS generated. Depreciation to machinery and equipment.
6885	LOSS-DISP OF MACH & EQUIP		0		FAS generated. Loss from the sale of machinery or equipment.
6899	OTHER SPECIFIC USE EQUIP	4	0		All other specific use equipment not listed above.

6901 – CAPITALIZED LEASES

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6905	COMPUTER		M01		Non-FAS. Leases for computers that either transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.
6910	MACHINERY & EQUIPMENT		M01		Non-FAS. Leases for machinery and equipment that either transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.
6915	OFFICE EQUIPMENT		M01		Non-FAS. Leases for office equipment that either transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.
6920	VEHICLES		M01		Non-FAS. Leases for vehicles that either transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6930	LAND		M01		Non-FAS. Leases for land that either transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.
6940	BUILDINGS		M01		Non-FAS. Leases for buildings that either transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.
6950	IMPROVEMENTS OTHER THAN BUILDINGS		M01		Non-FAS. Leases for improvements other than buildings that transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.
6960	OTHER CAPITALIZED LEASES		M01		Non-FAS. Leases for other capitalized leases not listed above that transfers the benefits and ownership to the lessee at the end of the lease, has an option to purchase, or at the end of the lease term it was leased for 75% of its useful life.

6961 – MISCELLANEOUS CAPITOL OUTLAY

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
6987	P-CARD MONTHLY BILLING FOR CAPITAL		0		Used to record a monthly purchasing card (P-Card) payment. Temporary Capital Outlay subobject that should be cleared to zero with offsets posting to the appropriate subobjects.

7000 – TRUSTEE/BENEFIT PYMT

7001 – AWARDS CONTR & CLAIMS

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7010	INCOME ASSIST PYMTS		0		Payments by the State to individual recipients of welfare, relief, or other aid. These amounts are not paid as agent to other governments or groups.
7011	DAYCARE PAYMENTS TO PROVIDERS		M07		Payments to providers for day care on behalf of recipients of welfare and other state programs.
7020	PREMIUMS		0		The cost of insurance premiums, such as group insurance payments, made by Risk Management and premium refunds made by the State Insurance fund.
7025	PREMIUM REFUNDS		0		Premium experience refunds.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7030	UNEMP COMPS BENEFITS		0		Payment of unemployment compensation to individuals.
7040	MEDICAL ASSISTANCE		M06		Payments to providers for medical care to recipients of welfare and other state programs.
7041	MEDICAL ASSISTANCE INDIVIDUALS		0		Payments to individuals for medical care as recipients of welfare and other state programs.
7045	CRIME VICTIMS COMP- NON-1099		0		Payment of crime victims' compensation Non-1099 reportable.
7046	CRIME VICTIMS COMP- 1099 MED		M06		Payment of crime victims' compensation for medical.
7047	CRIME VICTIMS COMP- 1099		M07		Payment of crime victims' compensation for services.
7050	WORKER COMPS AWARDS		0		Worker's compensation payments to individuals.
7051	WKR COMP BENE – NATL GUARD		0		Same as 7050, but for the National Guard.
7060	PRIZE PAYMENTS		0		Prize payments awarded as a result of a contest, lottery, etc.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7061	PRIZE & AWARDS – 1099 BOX 3		M03		Prizes and awards payments per IRS 1099-MISC box 3 requirements. Do NOT include prizes and awards paid to your employees.
7070	INCENTIVES		0		Incentive Payment
7080	RISK MANAGEMENT PMTS		M07		Risk management payments for 1099-reportable services.
7081	RISK MANAGEMENT PMTS NON 1099		0		Risk management payments for non-1099 reportable claimant payments.
7082	RISK MANAGEMENT PMTS1099 MEDICAL		M06		Risk management payments for medical services.
7083	RISK MANAGEMENT PMTS GROSS PROCEEDS		M14		Risk management payments for gross proceeds paid to attorneys – manual 1099 information must be sent to SCO for reporting.
7090	SPEC INDEMNITY PMTS		M07		Indemnity payments to individuals for loss, injury, etc. for 1099-reportable services.
7091	SPEC INDEMNITY PMTS NON 1099		0		Indemnity payments to individuals for loss, injury, etc. for non-1099 reportable claimant payments.
7092	SPEC INDEMNITY PMTS 1099 MEDICAL		M06		Indemnity payments to individuals for loss, injury, etc. for medical services.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7093	SPEC INDEMNITY PMTS GROSS PROCEEDS		M14		Indemnity payments to individuals for loss, injury, etc. for gross proceeds paid to attorneys – manual 1099 information must be sent to SCO for reporting
7095	PUNITIVE DAMAGES PMTS		M03		Settlement amount awarded in excess of actual damages that is meant as a punishment to the defendant. Any amount specified in a settlement as 'Punitive' whether in excess of actual damages or not.
7099	OTHR AWARD/CONTR/CLAIM		0		Other costs not listed above.

7101 – EDUCATION & TRAINING ASSISTANCE

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7110	SCHOLAR & FELLOWSHIPS		0		Payments by the State to recipients of Scholarships and fellowships.
7120	STUDENT LOANS		0		Payments by the State to recipients of student loans.
7130	TUITION & TRAIN AIDS		0		Payments by the State to recipients of training and tuition aids.
7189	REHAB SVCS FOR INDIV		0		Payments by the State to recipients of rehabilitation services for individuals.
7190	REHAB SVCS FOR VENDORS			M07	Payments by the State to Vendors for recipients of rehabilitation services.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7191	RENT/LODGING- EDUC/TRAIN		M01		Payments by the State to recipients of rent and lodging.
7192	RENT/LODGING INDIVIDUAL		0		Payments by the State to recipients of rent and lodging.
7199	OTHER EDUC & TRNG ASSIST		0		Other costs not In one of the above categories.

7201 – PENSION PAYMENTS

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7210	RETIREE PAYMENTS		0		Payments by the State to recipients of retiree benefits.
7220	SEPARATION PAYMENTS		0		Payments by the State to recipients of separation benefits.
7230	DEATH BENEFITS		0		Payments by the State to recipients of death benefits.
7240	GROUP LIFE INSURANCE		0		Payments by the State to recipients of Group Life Insurance benefits.
7250	MEDICAL INSURANCE		0		Payments by the State to recipients of Medical Insurance benefits.
7299	OTHER PENSION PAYMENTS		0		Payments by the State to recipients of other benefits.

7401 – FEDERAL PAYMENTS TO SUBGRANTEES

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7410	CITY-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a city.
7411	CNCL GOVT(COG)-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a council of Government.
7412	COUNTY-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a county.
7413	FLOOD DISTRICT-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a flood district.
7414	HEALTH DISTRICT-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a health district.
7415	HIWAY DISTRICT-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a highway district.
7416	SCHOOL DISTRICT-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a school district.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7417	MISC UNIT GOVT-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a unique unit of government. (Please consult DFM-Management Services Bureau prior to use of this subobject.)
7418	NON PROFIT ORG-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a non-profit organization.
7419	LIBRARY DIST-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a library district.
7420	COLL/UNIV-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a college or university.
7421	HOSPITALS-FED SUBGRT		0		To be used when a State agency disburses federal financial assistance to a hospital.
7422	REVENUE SHARING-FED SUBGRT		0		This subobject is not currently being used.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7423	DIST FED FUND ST AGY		0		To be used by a State agency when it disburses federal financial assistance to another State agency.
7424	ST REFUND TO FED GOVT		0		To be used by a State agency when it refunds federal financial assistance back to the granting authority.
7425	SCHOLARSHIP/FELLOWSH IP-FED SUBGRT		0		To be used when a State agency disburses federal scholarship money to a college or university for a specific student. If the student doesn't attend the university, then the university is required to refund the money.
7499	OTHER FED PAY-SUB-GRANTEES		0		Other costs not listed above.

7501 – MISCELLANEOUS PAYMENTS AS AGENT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7510	ST/FED FUNDED LOANS		0		The pass-through of State or Federal Government funded loans.
7511	DIST FED/OTHR GOV FNDS		0		The pass through of Government funds such as grants.
7512	SCHOOL APPORTIONMENT		0		The pass-through of school apportionment

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7513	PAYROLL-SOCIAL SECURITY		0		The pass through of FICA payments.
7514	PAYROLL-FEDERAL TAXES		0		The pass-through of federal tax payments.
7515	HIGHWAY APPORTIONMENT		0		The pass-through of highway apportionment tax payments.
7516	DIST OF SALES TAX		0		The pass-through of sales tax payments.
7517	LIQUOR DISTRIBUTION		0		The pass-through of liquor distribution payments.
7519	INS CO LIQUID PAYMENTS		0		The pass-through of insurance liquidation payments
7520	PMT FOR INDIV – 1099 REPORTABLE		M07		1099MISC reportable pass-through payments made to vendors on behalf of another party or directly to the individual. For rent payments, use 7522.
7521	PMT TO INDIV – NON 1099 REPORTABLE		0		Non1099MISC reportable pass-through payments made on behalf of another party or directly to the individual.
7522	RENT PAYMENT FOR INDIV – 1099 REPORTABLE		M01		1099MISC reportable pass-through rent payments made to vendors on behalf of another party or directly to the individual.
7523	PMT TO INDIVIDUAL – 1099G		0		<i>Idaho Commerce and Labor use only.</i> Pass-through payments to individuals that are 1099 reportable
7525	UNEMPLOYMENT COMPENSATION		0		The pass-through of payments for unemployment compensation.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7530	REFUNDS		0		Pass-through payment of miscellaneous refunds.
7545	AGRICULTURE PROPERTY TAX CREDIT		0		Payments to counties and school districts, which is payment in lieu of taxes to them per IC 63-3067.
7599	OTHER MISC PAY AS AGENT		0		Other pass-through payments not listed above.

7601 – NON FEDERAL PAYMENTS TO SUBGRANTEES

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7610	CITY-NON-FED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a city.
7611	CNCIL GOVT- NON-FED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a council of Government.
7612	COUNTY-NON- FED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a county.
7614	HEALTH DIST- NON-FED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a health district.
7615	HIWAY DIST- NON-FED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a highway district.
7616	SCHOOL DIST- NON-FED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a school district.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
7617	MIS UNT GOVT-NONFED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a unique unit of government. (Please consult DFM-Management Services Bureau prior to use of this subobject.)
7618	NON PROF ORG-NONFED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a non-profit organization.
7620	COLL/UNIV- NON-FED SUBGRT		0		To be used when a State agency disburses non-federal financial assistance to a college or university.
7699	OTHR NON- FED SUBGRANTEES		0		Other non-federal financial assistance not listed above.

9000 – OTHER FINANCIAL SOURCE & USES

9001 – TRANSFERS

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9200	TRANSFERS OUT		0		Use with transfer out of monies by individual agencies. Use with transfer TCs in 500 series.

9201 – GENERAL FUND-STATUTORY TRANSFERS OUT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9202	HEALTH & WELFARE		0		Transfers set by Idaho Code or appn bills.
9203	SCHOOL DISTRICTS		0		Transfers set by Idaho Code or appn bills.
9204	PUB SCHOOLS RETIREMENT		0		Not in use.
9205	PUB SCHOOLS UNEMPLOYMENT		0		Transfers set by Idaho Code or appn bills.
9206	PUB SCHOOLS SOC SEC		0		Not in use.
9207	SENATE		0		Transfers set by Idaho Code or appn bills.
9208	HOUSE		0		Transfers set by Idaho Code or appn bills.
9209	HEALTH DISTRICTS		0		Transfers set by Idaho Code or appn bills.
9210	LANDS FIRE SUPPRESSION		0		Transfers set by Idaho Code or appn bills.
9211	GUARDIAN AD LITEM		0		Transfers set by Idaho Code or appn bills.
9212	BUDGET RESERVE		0		Transfers set by Idaho Code or appn bills.
9213	AG - PEST CONTROL		0		Transfers set by Idaho Code or appn bills.
9214	LANDS - PEST CONTROL		0		Transfers set by Idaho Code or appn bills.
9215	GOVERNOR'S EMERGENCY		0		Transfers set by Idaho Code or appn bills.
9216	ADMIN PROCS ACT		0		Not in use.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9217	WATER RESOURCE REV DEV		0		Transfers set by Idaho Code or appn bills.
9218	STATE EMERG RESP COMM		0		Transfers set by Idaho Code or appn bills.
9219	PERMANENT BLDG FND		0		Not in use.
9220	CATASTROPH HLTH CARE		0		Transfers set by Idaho Code or appn bills.
9221	DEQ FROM GENERAL FUND		0		Transfers set by Idaho Code or appn bills.
9222	LIBRARY IMPROVEMENT FUND		0		Not in use.
9223	DISASTER EMGCY 023101 FRM 0001		0		Not in use.
9224	NATURAL RESTOR 031001 FRM 0001		0		Not in use.
9225	PARKS LAND TRUST- PONDEROSA		0		Not in use.
9226	PUB SCHOOL- PROPTY TAX REPL		0		
9299	MISC TRNSFRS FROM GEN FND		0		

9401 – OTHER FUND STATUTORY TRANSFERS OUT

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9402	LIQUOR DISPENSARY		0		

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9403	PUBLIC UTILITIES		0		Not in use.
9404	TAX COMM REFUND		0		
9405	INSURANCE REFUND FUND		0		
9406	DEPT OF FINANCE		0		
9407	INSURANCE PREMIUM TAX		0		
9408	H & W CANCER CONTROL		0		
9409	BUDGET RESERVE		0		
9410	DEQ ENVIR FINE/PENLTY		0		Not in use.
9411	SEC OF STATE-CA ADMIN		0		Not in use.
9412	HIGHWAY DISTRIB FUND		0		
9413	LAW ENFORCEMENT		0		
9414	HIGHWAY SUSPENSE		0		
9415	IDAHO STATE UNIVERSITY		0		
9416	LEWIS-CLARK COLLEGE		0		
9417	DEAF & BLIND SCHOOL		0		
9418	JUV CORR YOUTH TRNG CNTR		0		

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9419	IDAHO STATE UNIVERSITY		0		
9420	H & W STATE HOSP NORTH		0		
9421	VETERAN'S HOME		0		
9422	BD OF EDUC-JR COLLEGES		0		
9423	H&W COOPERATIVE WELFARE		0		
9424	H & W ALCOHOL TREATMENT		0		
9425	PUBLIC SCHOOLS		0		
9426	DEQ-WATER POLL		0		
9427	MISC WATER POLL CONTROL		0		
9428	H & W COOP WELF FRM HAZ WSTE		0		Not in use.
9429	MISC HAZARDOUS WASTE		0		Not in use.
9430	JUDICIAL WTR RES ADJUD		0		Not in use.
9431	LANDS FIRE PRE-SUPP		0		
9432	SCHL DIST BLDG FRM LOTT		0		
9433	PERM BLDG FND FRM LOTTERY		0		
9434	UOFI CAINE VET RESEARCH		0		

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9435	PERM BLDG FND- FRM BLDG SVC		0		
9436	AG ANIMAL DAMAGE CONTROL		0		
9437	UOFI EQUINE EDUCATION		0		
9438	F&G PRIMARY DEPREDAATION		0		
9439	F & G SECONDARY DEPRED		0		Not in use.
9440	PERSI - FIREMANS RET		0		
9441	TAX COMM - UNCLAIMED PROP		0		
9442	MULTI-STATE TAX COMPACT		0		
9443	GOVERNOR'S EMERGENCY FUND		0		Not in use.
9444	WASTE WATER FACILITY LOAN		0		
9445	DEQ AIR QUAL PERM		0		
9446	RESOURCE CONS & DEV		0		Not in use.
9447	U OF I EQUINE ED		0		Not in use.
9448	PRIM DEP TO F&G FUND		0		
9449	DEQ FROM CO-OP WELFARE		0		Not in use.

<u>Subobject</u>	<u>Title</u>	<u>FAS</u>	<u>1099</u>	<u>W/C</u>	<u>Description</u>
9450	H&W - ENVIRON REMEDATION		0		
9451	DEQ HAZARDOUS WASTE		0		Not in use.
9452	SILVR VAL TRST FROM NAT RES		0		Not in use.
9453	DISASTER EMGCY FROM 023101 TO VAR		0		Not in use.
9454	PERM BLDG FND FRM PUB BLDG		0		Not in use.
9455	INDIR COST RECOV 0125 TO 0001		0		
9456	RACE COMM - OWNER/BREEDER		0		
9457	RACE COMM-TRK PURSE ENHANCE		0		
9458	SPECIAL LICENSE PLATES		0		
9499	MISC TRNSFR TO OTHR FNDS		0		